

EXHIBIT C

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

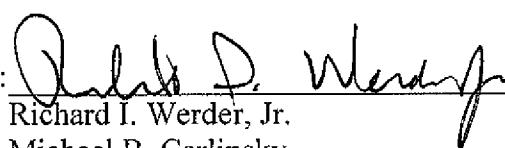
| | | |
|--|---|------------------------|
| MARC S. KIRSCHNER, |) | |
| As Trustee of the Refco Private Actions Trust, |) | |
| |) | |
| Plaintiff, |) | No. 07 Civ. 8165 (JSR) |
| |) | |
| -vs- |) | MDL-1902 (JSR) |
| |) | |
| PHILLIP R. BENNETT, SANTO C. MAGGIO, |) | |
| ROBERT C. TROSTEN, MAYER, BROWN LLP, |) | |
| MAYER BROWN INTERNATIONAL LLP, |) | |
| and GRANT THORNTON LLP, |) | |
| |) | |
| Defendants. |) | |

FIRST AMENDED COMPLAINT

Plaintiff Marc S. Kirschner (the “Trustee”), as court-approved Trustee for the Refco Private Actions Trust (the “Trust”) and assignee of all claims related to Refco Inc. (collectively, with its direct and indirect subsidiaries, “Refco,” and with respect to those Refco entities that commenced Chapter 11 bankruptcy cases, the “Debtors”) belonging to, among others, the 72 former Refco foreign exchange customers listed on Exhibit A (the “FX Customers”) who maintained accounts at, and entrusted funds to, Refco Capital Markets, Ltd. (“RCM”), as and for his Complaint against Phillip R. Bennett (“Bennett”), Santo C. Maggio (“Maggio”), and Robert C. Trosten (“Trosten”) (collectively, the “Refco Insiders”); and Mayer Brown LLP, Mayer Brown International LLP (collectively with Mayer Brown LLP, “Mayer Brown”), and Grant Thornton LLP (“Grant Thornton”) (with Mayer Brown, the “Professional Defendants”), states as follows:

DATED: New York, New York
October 15, 2009

QUINN EMANUEL URQUHART OLIVER &
HEDGES, LLP

By: 
Richard I. Werder, Jr.
Michael B. Carlinsky
Sascha N. Rand

51 Madison Avenue, 22nd Floor
New York, New York 10010-1601
(212) 849-7000

*Attorneys for Plaintiff
Marc S. Kirschner, as Trustee for the
Refco Private Actions Trust*

Exhibit A

| FX Customer | Allowed Claim |
|--|--------------------------|
| Abu Dhabi Investment Authority | \$29,918,680.50 |
| Advance Currency Markets SA | \$495,750.01 |
| Alaron Trading Corporation | \$378,282.41 |
| Aldarra Fund SPC Class A Euro | \$399,713.47 |
| Alpen Agency Limited | \$1,280,832.51 |
| Alpen Fund Limited | \$5,026,911.19 |
| AQR Absolute Return Master Account | \$19,383,500.00 |
| AQR Global Asset Allocation Master Account | \$8,828,886.64 |
| American Pegasus Perpetual Income NTD Plus | \$148,677.52 |
| Anselan S. A. | \$172,920.00 |
| Cargill Financial Services Corp | \$23,358,164.23 |
| Cargill Global Funding PLC | \$5,825,291.75 |
| Cargill Incorporated | \$21,377,793.66 |
| Cosmorex, Ltd. | \$105,850,964.00 |
| Creative Finance Ltd. (Carlos Sevilleja) | \$21,735,972.00 |
| Creative Finance Ltd. | \$65,445,343.00 |
| De Shaw Laminar Portfolios LLC | \$3,949,848.10 |
| Denali Asset Management LLP | \$7,968,275.23 |
| Denizbank A.S. | \$332,743.00 |
| DFD Diversified Trust | \$1,040,818.55 |
| DK Acquisition Partners LP | \$1,374,811.78 |
| Dominique Mottas | \$296,772.55 |
| Eduard Sarkisyan | \$205,445.74 |
| Espirito Santo Fundos De Pensoes, S.A. | \$1,447,915.76 |
| European Sicav Alliance Odin | \$33,677.21 |
| European Sicav Alliance Insulate | \$12,996,905.79 |
| Felbury Finance Ltd. | \$262,233.00 |
| Finnaval Maritime Ltd. | \$4,224,254.14 |
| Gary Steckel | \$17,331.46 |
| Grand Trading Ltd. | \$3,543,331.87 |
| Guido Raso | \$329,640.57 |
| Hain Capital/MBT Technologies | \$358,701.00 |
| IDS Managed Fund LLC | \$3,267,928.79 |
| IDS Managed Futures LLP | \$8,326,047.12 |
| IDS Managed Futures II LLP | \$1,550,582.38 |
| JWH Global Trust | \$56,544,205.40 |
| KPC Corporation | \$7,842,900.65 |

| FX Customer | Allowed Claim |
|---|--------------------------|
| Le Rose Incorporated | \$80,190.83 |
| Leuthold Funds Incorporated | \$67,855,495.84 |
| Lyxor Estlander & Ronnlund Ltd. | \$5,029,268.72 |
| Lyxor/Beach Discretionary Fund Ltd. | \$7,696,965.14 |
| Multi Manager Futures Ltd. | \$1,082,602.10 |
| Myrtle Asset Ltd. | \$199,474.65 |
| Namos Capital International Ltd. | \$1,126,578.00 |
| Nikko Futures Fund | \$1,355,107.69 |
| Oleg Ilchenko | \$13,229.15 |
| Refco Advantage Multi-Manager Fund | \$41,678,077.43 |
| Refco Diversified Futures | \$27,222,787.85 |
| Sage Fund LP | \$1,184,068.04 |
| Sapphire Special Opportunities Fund | \$1,718,014.68 |
| Stilton International Holdings Ltd. | \$66,900,000.00 |
| Stratford Trading LLC | \$1,158,727.80 |
| Tagol, SA | \$476,198.04 |
| Tau 28 Fund Ltd. | \$4,238,735.00 |
| Te Grinham Portfolio Ltd. (aka GS Grinham) | \$24,584,718.28 |
| Te Jenkins Portfolio Ltd. | \$124,052.52 |
| The Everest Fund | \$5,546,244.71 |
| The Everest Fund | \$1,936,086.95 |
| Tokyo Forex Financial Co. Ltd. | \$11,514,726.54 |
| Union Holding Company Inc. | \$251,592.96 |
| Wayland Distressed Opportunities Fund I-B LLC | \$129,682.56 |
| Wayland Distressed Opportunities Fund I-C LLC | \$191,208.10 |
| Wayland Distressed Opportunities I-A LLC | \$134,113.89 |
| Wayland Investment Fund | \$4,568,101.19 |
| Wayland Investment Fund | \$1,600,034.91 |
| Wayland Investment Fund LLC | \$234,151.00 |
| Wayland Investment Fund LLC | \$858,553.00 |
| Wayland Investment Fund LLC | \$1,209,780.00 |
| Wayzata Recovery Fund LLC | \$652,990.76 |
| Wayzata Recovery Fund LLC | \$335,861.10 |
| Winterbotham Trust Co. Ltd. | \$550,735.00 |
| Yamazen Shoji Co. Ltd. | \$788,987.14 |
| TOTAL | \$709,769,194.55 |